



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: TOWN OF ROME WATER UTILITY

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Principal Office: 298 LEISURE LANE  
NEKOOSA, WI 54457

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For the Year Ended: DECEMBER 31, 2006

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** TOWN OF ROME WATER UTILITY

**Utility Address:** 298 LEISURE LANE  
NEKOOSA, WI 54457

**When was utility organized?** 10/27/2004

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MARIA ANDERSON

**Title:** BOOKKEEPER

**Office Address:**

298 LEISURE LANE  
NEKOOSA, WI 54457

**Telephone:** (715) 325 - 2600 EXT

**Fax Number:** (715) 325 - 5089

**E-mail Address:** rwoffice@wctc.net

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599 EXT

**E-mail Address:** kkerber@kerberrose.com

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**President, chairman, or head of utility commission/board or committee:**

**Name:** BETTY HAVLIK

**Title:** CHAIRMAN

**Office Address:**

298 LEISURE LANE  
NEKOOSA, WI 54457

**Telephone:** (715) 325 - 2600

**Fax Number:** (715) 325 - 5089

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599

**E-mail Address:** kkerber@kerberrose.com

**Date of most recent audit report:** 4/3/2007

**Period covered by most recent audit:** DECEMBER 31, 2006

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CHAD ZEGLER

**Title:** SUPERINTENDENT

**Office Address:**  
298 LEISURE LANE  
NEKOOSA, WI 54457

**Telephone:** (715) 325 - 2600

**Fax Number:** (715) 325 - 5089

**E-mail Address:**

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**Name of utility commission/committee:** ROME WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

- MR. TOM DECKOW, COMMISSIONER
- MS BETTY HAVLIK, CHAIRMAN
- MR. KEN KLEIN, COMMISSIONER
- MR. VERN MEYER, COMMISSIONER
- MR DON YSTAD, COMMISSIONER

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	319,507	353,237	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	245,883	212,553	2
Depreciation Expense (403)	76,711	59,779	3
Amortization Expense (404)	0	0	4
Taxes (408)	45,641	40,722	5
<b>Total Operating Expenses</b>	<b>368,235</b>	<b>313,054</b>	
<b>Net Operating Income</b>	<b>(48,728)</b>	<b>40,183</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(48,728)</b>	<b>40,183</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,700	5,585	9
Miscellaneous Nonoperating Income (421)	52,542	27,050	10
<b>Total Other Income</b>	<b>61,242</b>	<b>32,635</b>	
<b>Total Income</b>	<b>12,514</b>	<b>72,818</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,083)	(13,083)	11
Other Income Deductions (426)	17,499	16,954	12
<b>Total Miscellaneous Income Deductions</b>	<b>4,416</b>	<b>3,871</b>	
<b>Income Before Interest Charges</b>	<b>8,098</b>	<b>68,947</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	68,316	85,341	13
Amortization of Debt Discount and Expense (428)	2,358	1,965	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	8,941	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>79,615</b>	<b>87,306</b>	
<b>Net Income</b>	<b>(71,517)</b>	<b>(18,359)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	670,635	937,568	19
Balance Transferred from Income (433)	(71,517)	(18,359)	20
Miscellaneous Credits to Surplus (434)	0	(248,574)	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>599,118</b>	<b>670,635</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	319,507		319,507	1
<b>Total (Acct. 400):</b>	<b>319,507</b>	<b>0</b>	<b>319,507</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	245,883		245,883	2
<b>Total (Acct. 401):</b>	<b>245,883</b>	<b>0</b>	<b>245,883</b>	
<b>Depreciation Expense (403):</b>				
Derived	76,711		76,711	3
<b>Total (Acct. 403):</b>	<b>76,711</b>	<b>0</b>	<b>76,711</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	45,641		45,641	5
<b>Total (Acct. 408):</b>	<b>45,641</b>	<b>0</b>	<b>45,641</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(48,728)</b>	<b>0</b>	<b>(48,728)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST	8,700	0	8,700	10
<b>Total (Acct. 419):</b>	<b>8,700</b>	<b>0</b>	<b>8,700</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
PLANT ADDITIONS		19,252	19,252 12
PROPERTY TAXES FORGIVEN BY TOWN	33,290	0	33,290 13
<b>Total (Acct. 421):</b>	<b>33,290</b>	<b>19,252</b>	<b>52,542</b>
<b>TOTAL OTHER INCOME:</b>	<b>41,990</b>	<b>19,252</b>	<b>61,242</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(13,083)		(13,083) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(13,083)</b>	<b>0</b>	<b>(13,083)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		17,499	17,499 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>17,499</b>	<b>17,499</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,083)</b>	<b>17,499</b>	<b>4,416</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	68,316		68,316 18
<b>Total (Acct. 427):</b>	<b>68,316</b>	<b>0</b>	<b>68,316</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND ISSUANCE CO	2,358		2,358 19
<b>Total (Acct. 428):</b>	<b>2,358</b>	<b>0</b>	<b>2,358</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	8,941		8,941 22
<b>Total (Acct. 431):</b>	<b>8,941</b>	<b>0</b>	<b>8,941</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>79,615</b>	<b>0</b>	<b>79,615</b>
<b>NET INCOME:</b>	<b>(73,270)</b>	<b>1,753</b>	<b>(71,517)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	129,161	541,474	670,635 24
<b>Total (Acct. 216):</b>	<b>129,161</b>	<b>541,474</b>	<b>670,635</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(73,270)	1,753	(71,517) 25
<b>Total (Acct. 433):</b>	<b>(73,270)</b>	<b>1,753</b>	<b>(71,517)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>55,891</b>	<b>543,227</b>	<b>599,118</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	319,507	0	0	0	319,507	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>319,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,507</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,984,290	3,190,305	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	767,179	674,545	2
<b>Net Utility Plant</b>	<b>3,217,111</b>	<b>2,515,760</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	174,759	354,831	7
<b>Total Other Property and Investments</b>	<b>174,759</b>	<b>354,831</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	98,402	11,613	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	65,640	83,943	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	6,406	1,387	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	5,710		17
<b>Total Current and Accrued Assets</b>	<b>176,158</b>	<b>96,943</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	42,844	45,202	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>42,844</b>	<b>45,202</b>	
<b>Total Assets and Other Debits</b>	<b>3,610,872</b>	<b>3,012,736</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	453,718	370,425	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	599,118	670,635	23
<b>Total Proprietary Capital</b>	<b>1,052,836</b>	<b>1,041,060</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,590,000	1,640,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,590,000</b>	<b>1,640,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	651,233	0	27
Accounts Payable (232)	5,466	11,196	28
Payables to Municipality (233)	25,049	26,959	29
Customer Deposits (235)			30
Taxes Accrued (236)	37,439	33,561	31
Interest Accrued (237)	19,214	17,157	32
Other Current and Accrued Liabilities (238)	7,227	7,312	33
<b>Total Current and Accrued Liabilities</b>	<b>745,628</b>	<b>96,185</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	222,408	235,491	36
<b>Total Deferred Credits</b>	<b>222,408</b>	<b>235,491</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,610,872</b>	<b>3,012,736</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,190,305	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,740,182	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	825,982	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	418,126				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>3,984,290</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	484,152	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	283,027	0	0	0	12
<b>Total Accumulated Provision</b>	<b>767,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,217,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	409,017				<b>409,017</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,711				<b>76,711</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>76,711</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,711</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,576				<b>1,576</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,576</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>484,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>484,152</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	265,528				<b>265,528</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	17,499				<b>17,499</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>17,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,499</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>283,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283,027</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,406	1,387 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>6,406</b>	<b>1,387</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2005 REVENUE BONDS DISCOUNT	820	428	14,897	1
2005 REVENUE BONDS ISSUANCE COSTS	1,538	428	27,947	2
<b>Total</b>			<b>42,844</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	370,425	1
<b>Changes during year (explain):</b>		
EXTENSION OF SERVICES	83,293	2
<b>Balance end of year</b>	<b><u>453,718</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 REVENUE BONDS	03/01/2005	10/01/2025	4.74%	1,590,000	1
<b>Total Bonds (Account 221):</b>				<b>1,590,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Notes Payable (231)</b>					
SHORT TERM BANK DEBT	05/25/2006	05/25/2007	4.50%	651,233	1
<b>Total for Account 231</b>				<b>651,233</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	33,561	1
<b>Accruals:</b>		
Charged water department expense	45,641	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>45,641</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	7,940	7
PSC Remainder Assessment	262	8
<b>Other (explain):</b>		
Taxes Forgiven by Town	33,290	9
Income Taxes Paid	271	10
<b>Total payments and other debits</b>	<b>41,763</b>	
<b>Balance end of year</b>	<b>37,439</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2005 REVENUE BONDS	17,157	68,316	68,628	16,845	1
<b>Subtotal</b>	<b>17,157</b>	<b>68,316</b>	<b>68,628</b>	<b>16,845</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
BANK MORTGAGE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
SHORT TERM BANK NOTE	0	8,941	6,572	2,369	4
<b>Subtotal</b>	<b>0</b>	<b>8,941</b>	<b>6,572</b>	<b>2,369</b>	
<b>Total</b>	<b>17,157</b>	<b>77,257</b>	<b>75,200</b>	<b>19,214</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION ACCOUNT	10,293	3
DEBT SERVICE FUND	164,466	4
<b>Total (Acct. 125):</b>	<b>174,759</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	65,640	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>65,640</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
REIMBURSEMENT FOR EXPENSES DUE TO TOWN	25,049	17
<b>Total (Acct. 233):</b>	<b>25,049</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	222,408	18
NONE		19
<b>Total (Acct. 253):</b>	<b>222,408</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,553,411	0	0	0	2,553,411	1
Materials and Supplies	3,896	0	0	0	3,896	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	446,584	0	0	0	446,584	4
Customer Advances for Construction					0	5
Regulatory Liability	228,949	0	0	0	228,949	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,881,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,881,774</b>	
Net Operating Income	(48,728)	0	0	0	(48,728)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.59%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.59%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	235,491	0	0	0	235,491	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,083	0	0	0	13,083	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>222,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,408</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Town of Rome Water Utility  
Nekoosa, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Town of Rome Water Utility as of December 31, 2006, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report which will be issued in April of 2006.

This financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.  
March 28, 2007

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	317,951	349,532	1
<b>Total Sales of Water</b>	<b>317,951</b>	<b>349,532</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,285	3,705	2
Other Water Revenues (474)	271	0	3
<b>Total Other Operating Revenues</b>	<b>1,556</b>	<b>3,705</b>	
<b>Total Operating Revenues</b>	<b>319,507</b>	<b>353,237</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	157,897	131,005	4
General Operating Expenses (680-690)	87,986	81,548	5
<b>Total Operation and Maintenance Expenses</b>	<b>245,883</b>	<b>212,553</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	76,711	59,779	6
Amortization Expense (404)		0	7
Taxes (408)	45,641	40,722	8
<b>Total Other Operating Expenses</b>	<b>122,352</b>	<b>100,501</b>	
<b>Total Operating Expenses</b>	<b>368,235</b>	<b>313,054</b>	
<b>NET OPERATING INCOME</b>	<b>(48,728)</b>	<b>40,183</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	940	11,900	168,300	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>940</b>	<b>11,900</b>	<b>168,300</b>	
Metered Sales to General Customers (461)				
Residential	832	16,837	138,732	4
Commercial	7	915	4,126	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>839</b>	<b>17,752</b>	<b>142,858</b>	
Private Fire Protection Service (462)	2		48	7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)	1	1,820	6,745	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,782</b>	<b>31,472</b>	<b>317,951</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	0	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,285	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,285</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
MISCELLANEOUS	271	8
<b>Total Other Water Revenues (474)</b>	<b>271</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	79,824	55,936	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	22,619	24,211	3
Chemicals (630)		0	4
Supplies and Expenses (640)	16,830	18,215	5
Repairs of Water Plant (650)	28,097	27,443	6
Transportation Expenses (660)	10,527	5,200	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>157,897</b>	<b>131,005</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	23,967	20,686	8
Office Supplies and Expenses (681)	24,898	21,731	9
Outside Services Employed (682)	16,203	23,311	10
Insurance Expense (684)		2,939	11
Employees Pensions and Benefits (686)	21,797	11,997	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,121	884	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>87,986</b>	<b>81,548</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>245,883</b>	<b>212,553</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	CALCULATED BASED ON TAX RATES	37,439	33,290	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>37,439</b>	<b>33,290</b>	
Social Security	BASED ON PAYROLL	7,940	5,962	3
PSC Remainder Assessment	BASED ON REVENUES - PSC INVOICES	262	358	4
Other (specify):				
UNEMPLOYMENT	NONE	0	42	5
INCOME TAXES	NO LONGER SUBJECT TO TAX	0	1,070	6
<b>Total tax expense</b>		<b>45,641</b>	<b>40,722</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Adams				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.217200				3
County tax rate	mills		7.317300				4
Local tax rate	mills		4.172600				5
School tax rate	mills		9.165600				6
Voc. school tax rate	mills		1.855000				7
Other tax rate - Local	mills		0.105500				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.833200</b>				<b>10</b>
Less: state credit	mills		1.229900				11
<b>Net tax rate</b>	mills		<b>21.603300</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.172600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.020600</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.105500</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.298700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.833200</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.670020</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.603300</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.474642</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,190,305	3,190,305				22
Materials & Supplies	\$	1,387	1,387				23
<b>Subtotal</b>	\$	<b>3,191,692</b>	<b>3,191,692</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,191,692</b>	<b>3,191,692</b>				<b>26</b>
Assessment Ratio	dec.		0.810400				27
<b>Assessed Value</b>	\$	<b>2,586,547</b>	<b>2,586,547</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.474642</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,439</b>	<b>37,439</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>37,439</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	120		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>120</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	87,014		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	481,945	31,429	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>568,959</b>	<b>31,429</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,500	5,280	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	429,800		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	1,911		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>595,211</b>	<b>5,280</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,854		23
<b>Total Water Treatment Plant</b>	<b>16,854</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			120	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>120</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			87,014	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			513,374	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>600,388</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			168,780	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			429,800	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			1,911	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>600,491</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,854	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,854</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	517,199	1,589	26
Transmission and Distribution Mains (343)	425,065	100,372	27
Fire Mains (344)	0		28
Services (345)	4,620	1,153	29
Meters (346)	76,333	110,364	30
Hydrants (348)	60,099	16,033	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,083,316</b>	<b>229,511</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	10,929		35
Computer Equipment (372.1)	19,415	1,161	36
Transportation Equipment (373)	48,595	29,928	37
Other General Equipment (379)	23,241	77,809	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>102,180</b>	<b>108,898</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,366,640</b>	<b>375,118</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,366,640</b>	<b>375,118</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			518,788 26
Transmission and Distribution Mains (343)			525,437 27
Fire Mains (344)			0 28
Services (345)			5,773 29
Meters (346)			186,697 30
Hydrants (348)	1,576		74,556 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,576</b>	<b>0</b>	<b>1,311,251</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			10,929 35
Computer Equipment (372.1)			20,576 36
Transportation Equipment (373)		(41,600)	36,923 37
Other General Equipment (379)		41,600	142,650 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>211,078</b>
<b>Total utility plant in service directly assignable</b>	<b>1,576</b>	<b>0</b>	<b>2,740,182</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,576</b>	<b>0</b>	<b>2,740,182</b>

**WATER UTILITY PLANT IN SERVICE  
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	374,896		27
Fire Mains (344)	0		28
Services (345)	431,834	19,252	29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>806,730</b>	<b>19,252</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>806,730</b>	<b>19,252</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>806,730</b>	<b>19,252</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			374,896 27
Fire Mains (344)			0 28
Services (345)			451,086 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>825,982</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>825,982</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>825,982</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,461	1,461	1
February			1,483	1,483	2
March			1,966	1,966	3
April			3,756	3,756	4
May			4,585	4,585	5
June			8,600	8,600	6
July			9,918	9,918	7
August			5,879	5,879	8
September			3,932	3,932	9
October			1,885	1,885	10
November			1,907	1,907	11
December			4,188	4,188	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>49,560</b>	<b>49,560</b>	
Less: Water sold				31,472	13
Volume pumped but not sold				18,088	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				18,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18,000	19
Volume pumped but unaccounted for				88	20
Percent of water lost				0%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				782	24
Date of maximum: 7/26/2006					25
Cause of maximum:					26
Supply and demand due to increase in usage over summer due to seasonal residents.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 1/22/2006					28
Total KWH used for pumping for the year				195,336	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	30	10	300,000	No	<b>1</b>
WELL #2	2	100	10	600,000	No	<b>2</b>
WELL #3	3	100	12	800,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	308 PENHURST	302 SOMERSET	299 LEISURE LANE	2
Purpose	S	S	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1971	1990	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	610	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	10
Year Installed	1985	1990	2001	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	40	60	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TANK		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2003		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	144		6
Total capacity in gallons (actual)	250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	60,000	0	0	74	<b>60,074</b>	1
A	D	4.000	17,000	0	0	6,150	<b>23,150</b>	2
A	D	6.000	0			48,207	<b>48,207</b>	3
P	D	6.000	49,740	145	0	(49,740)	<b>145</b>	4
P	S	6.000	0			1,300	<b>1,300</b>	5
A	D	8.000	5,264	0	0	(2,041)	<b>3,223</b>	6
P	D	8.000	0			3,900	<b>3,900</b>	7
P	D	12.000	9,650	915	0	2,671	<b>13,236</b>	8
P	S	12.000	0			400	<b>400</b>	9
<b>Total Within Municipality</b>			<b>141,654</b>	<b>1,060</b>	<b>0</b>	<b>10,921</b>	<b>153,635</b>	
<b>Total Utility</b>			<b>141,654</b>	<b>1,060</b>	<b>0</b>	<b>10,921</b>	<b>153,635</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	800	0	0	0	800	75	1
M	1.000	391	14	0	0	405	0	2
M	1.500	9	0	0	0	9	2	3
<b>Total Utility</b>		<b>1,200</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>1,214</b>	<b>77</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	168	785	0	0	<b>953</b>	0	1
0.750	3	20	0	0	<b>23</b>	0	2
1.000	6	5	0	0	<b>11</b>	0	3
2.000	1	1	0	0	<b>2</b>	0	4
<b>Total:</b>	<b>178</b>	<b>811</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>0</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	830	1	0	0	0	122	<b>953</b>	1
0.750	17	0	0	0	0	6	<b>23</b>	2
1.000	2	5	0	2	0	2	<b>11</b>	3
2.000	0	1	0	0	0	1	<b>2</b>	4
<b>Total:</b>	<b>849</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>131</b>	<b>989</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	34	5			39	2
<b>Total Fire Hydrants</b>	<b>34</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>39</b>	
<b>Flushing Hydrants</b>						
	45		3		42	3
<b>Total Flushing Hydrants</b>	<b>45</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>42</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	175
Number of distribution valves operated during year:	175

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

**If Public Fire Protection Service (463) Amount Billed is zero, please explain.**

The rate file does not contain a provision for public fire protection. The Utility will be filing a rate increase request in 2007 and will include a provision for this.

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### Water Operation & Maintenance Expenses (Page W-05)

**For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.**

Account 600 - A new full time operator was hired for the system.

Account 684 - The Town did not invoice the Utility for their share of insurance during 2006.

Account 660 - The Utility has purchased equipment for use in repairing the plant accounts. In the past, most of this work was subcontracted out.

Account 686 - The Utility is now part of the Town and as a result the employees are eligible for retirement and insurance benefits. In addition, a person was hired as a full time operator, the previous person did not qualify for these benefits.

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### Property Tax Equivalent (Water) (Page W-07)

**If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.**

The other tax rate represents an amount levied by the Tri Lake Sanitary District.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.**

Account 373 - The Utility purchased a 1998 Dodge Ram with bed liner and hitch, 2001 Dodge R1500 utility truck and a cargo trailer.

Account 314 - The Utility incurred costs to rehab Well #3, correct electrical wiring at Well #1 and to install an auto plug valve at Well #2.

Account 379 - The Utility purchased various tools, 2004 John Deere back hoe, shoring equipment and a locator kit.

**If Adjustments for any account are nonzero, please explain.**

An adjustment was made to transfer heavy equipment which is not transportation equipment from account 373 to 379.

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### Water Mains (Page W-17)

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

The Utility received a contribution from the Town to extend mains to a new subdivision.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

**Explain all reported Adjustments.**

All adjustments are the result of the Utility having a complete survey of the system done. The adjustments reflect the amounts needed to adjust to the actual feet and type of main based on the comprehensive study.

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### Water Services (Page W-18)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

The cost of the water services was charged to the users and are included as contributed plant.

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### Meters (Page W-19)

**If Tested During Year column total is zero, please explain.**

The Utility is installing meters at customers for the first time. Previously customers were only billed a flat charge.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Yes

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